

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS  
INTERNAL SERVICE FUNDS  
For the year ended December 31, 2004

|                                                  | Fleet<br>Maintenance | Insurance         |
|--------------------------------------------------|----------------------|-------------------|
| Operating revenues:                              |                      |                   |
| Charges for services                             | \$ 175,944           | \$ -              |
| Charges for replacement                          | 1,963,731            | -                 |
| Charges for insurance                            | -                    | 1,055,379         |
| Total operating revenues                         | <u>2,139,675</u>     | <u>1,055,379</u>  |
| Operating expenses:                              |                      |                   |
| Administrative and general                       | -                    | 914,262           |
| Maintenance and operations                       | 838,417              | -                 |
| Supplies                                         | 318,208              | 1,070             |
| Depreciation and amortization                    | 992,133              | -                 |
| Total operating expenses                         | <u>2,148,758</u>     | <u>915,332</u>    |
| Operating income (loss)                          | <u>(9,083)</u>       | <u>140,047</u>    |
| Nonoperating revenues (expenses):                |                      |                   |
| Interest and investment revenue                  | 119,167              | 5,086             |
| Gain on sale of capital assets                   | 64,950               | -                 |
| Miscellaneous                                    | -                    | -                 |
| Total nonoperating revenues (expenses)           | <u>184,117</u>       | <u>5,086</u>      |
| Income (loss) before contributions and transfers | <u>175,034</u>       | <u>145,133</u>    |
| Transfers in                                     | 23,555               | -                 |
| Transfers out                                    | -                    | -                 |
| Change in net assets                             | <u>198,589</u>       | <u>145,133</u>    |
| Total net assets - beginning                     | <u>8,759,275</u>     | <u>161,345</u>    |
| Total net assets - ending                        | <u>\$ 8,957,864</u>  | <u>\$ 306,478</u> |

| Medical<br>Self-Insurance | Workman's<br>Compensation | Information<br>Technology | Total                |
|---------------------------|---------------------------|---------------------------|----------------------|
| \$ -                      | \$ -                      | \$ 1,946,614              | \$ 2,122,558         |
| -                         | -                         | -                         | 1,963,731            |
| 4,905,224                 | 556,224                   | -                         | 6,516,827            |
| <u>4,905,224</u>          | <u>556,224</u>            | <u>1,946,614</u>          | <u>10,603,116</u>    |
| 5,044,701                 | 374,844                   | 2,282,898                 | 8,616,705            |
| -                         | -                         | -                         | 838,417              |
| 8,074                     | -                         | 94,592                    | 421,944              |
| -                         | -                         | 12,324                    | 1,004,457            |
| <u>5,052,775</u>          | <u>374,844</u>            | <u>2,389,814</u>          | <u>10,881,523</u>    |
| <u>(147,551)</u>          | <u>181,380</u>            | <u>(443,200)</u>          | <u>(278,407)</u>     |
| 48,941                    | 2,088                     | -                         | 175,282              |
| -                         | -                         | -                         | 64,950               |
| 574,390                   | -                         | -                         | 574,390              |
| <u>623,331</u>            | <u>2,088</u>              | <u>-</u>                  | <u>814,622</u>       |
| <u>475,780</u>            | <u>183,468</u>            | <u>(443,200)</u>          | <u>536,215</u>       |
| -                         | -                         | -                         | 23,555               |
| <u>(75,001)</u>           | <u>-</u>                  | <u>-</u>                  | <u>(75,001)</u>      |
| 400,779                   | 183,468                   | (443,200)                 | 484,769              |
| 856,815                   | (29,464)                  | 733,947                   | 10,481,918           |
| <u>\$ 1,257,594</u>       | <u>\$ 154,004</u>         | <u>\$ 290,747</u>         | <u>\$ 10,966,687</u> |